

Unreimbursed Employee Business Expenses► **Attach to Form 1040.****2005**Attachment
Sequence No. **54A**

Your name

Occupation in which you incurred expenses

Social security number
:
:
:**You May Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

Caution: You can use the standard mileage rate for 2005 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.		
a	Multiply business miles driven before September 1, 2005, by 40.5¢ (.405)	1a	
b	Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)	1b	
c	Add lines 1a and 1b	1c	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4	Business expenses not included on lines 1c through 3. Do not include meals and entertainment	4	
5	Meals and entertainment expenses: \$_____ × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5	
6	Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 20. (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ► / /

8 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

9 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

10 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

11a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**